

Tennessee Individualized Education Account (IEA) Program Parent Handbook

Jan. 1 – June 30, 2017

***Please Note:** This draft is being released for public review. **It is not a final draft, and does not include all the information that will be in the final draft.** The information about how funds will be distributed to the IEA accounts will be added at a later date along with the information about the electronic portal that account holders will use to submit all their documentation to the Tennessee Department of Education. Highlighted content indicates content that will be added at a later date.

Comments should be emailed to IEA.Questions@tn.gov. Comments should be specific about the content of the handbook and must cite the page number of the handbook.

All comments must be submitted by **March 11, 2016**. Comments submitted after this date will not be considered.

Table of Contents

Chapter 1: Introduction	6
The Law	6
What is an Individualized Education Account?	6
How much funding will students enrolled in the IEA Program receive?	6
Purpose of this Handbook	7
Staying Informed About the IEA Program	7
IEA Program Contact Information	7
TDOE's Responsibilities	7
Chapter 2: Student Eligibility	8
Term of the IEA	9
Chapter 3: Education Options for Students with Disabilities	9
School Options for Students Enrolled in the IEA Program	12
Chapter 4: Parent Rights and Responsibilities	13
Important Information to Consider Before You Apply	13
Parent Responsibilities	14
Parent & Student Rights Waived in IEA Program	16
Parent and Student Rights Retained in IEA Program	16
Late Reports & Non-Submittal of Requested Documents	17
Chapter 5: Enrolling in the IEA Program	17
IEA Program Application	17
<i>Next steps after the application is submitted:</i>	19
<i>Appealing the denial of student eligibility for the IEA Program:</i>	19
IEA Contract	20
<i>Secure Information: FERPA Waiver</i>	20
<i>Next steps after the contract is submitted</i>	20
<i>IEA renewal</i>	21
Updating Parent and Student Information	21
Notice of School Transfer	21
Chapter 6: Student Assessment & End of Year Reporting	22
List of Approved Norm-Referenced Tests	22
Assessment Verification	23
Assessment Frequently Asked Questions	24

<i>Can a parent request to use a different norm-referenced test than the ones listed above?</i>	24
<i>Will the results of the student assessments be publicly released?</i>	24
<i>Can students take an alternative or portfolio assessment?</i>	24
<i>Where do students take the assessments?</i>	25
Chapter 7: Financial Obligations	25
Card Proxy	25
Chapter 8: Use of Funds	25
Misspent Funds	26
Appeals: Request for Reconsideration	27
Refunds	28
Chapter 9: Approved Expenses	28
Disallowed Expenses	30
Tuition, Fees, and/or Textbooks Required at a Participating Private School	31
Tutoring Services	33
Curriculum	34
<i>Three steps to receive prior approval for curriculum materials</i>	36
<i>Reselling curriculum</i>	36
Transportation	37
Tuition/Fees for Online Learning Program/Courses	37
Test Fees	37
530 Coverdell Education Savings Account Contributions	38
Educational Therapies/Services from Licensed/Accredited Practitioner/Provider	39
Public School Services	39
Tuition, Fees, and/or Required Textbooks at Postsecondary Institutions	40
Fees for Management of IEA by Private Financial Management Firm	40
Computer Hardware	41
Chapter 10: Tutors and Therapy Providers	41
Therapy Providers	42
<i>Therapist licensure</i>	42
<i>Educational Therapies and Services Agreement Form</i>	43
<i>Insurance co-pays</i>	44
Tutors	44
<i>Tutor qualifications</i>	45

Chapter 11: Expense Reports	48
IEA Expense Report Form	49
Instructions for Submitting the Expense Reports	49
Expense Report Schedule (deadlines)	49
Tuition, Fees, and/or Textbooks Required at a Participating Private School	50
Tuition/Fees at Online Learning Program/Courses	51
Educational Therapies and Services	52
Tutoring Services	52
Curriculum	53
Computer Hardware	54
Transportation	54
Test Fees	55
Public School Services	56
Tuition, Fees, and/or Required Textbooks at Postsecondary Institutions	56
Coverdell Education Savings Account Contributions	57
Disallowed Expenses	58
Chapter 12: Exiting the IEA Program	58
Voluntary Withdrawal	59
<i>Enrollment in a public school after withdrawal from the IEA Program</i>	60
Non-Renewal	60
Completing the IEA Program	60
Use of IEA Funds for Postsecondary after Exiting the IEA Program	61
Removal from the IEA Program	61
<i>Appeal Process</i>	62
<i>Reasons for IEA account termination</i>	62

DRAFT

Chapter 1: Introduction

The Individualized Education Act (T.C.A. § Title 49, Chapter 10, Part 14, Appendix U) creates individualized education accounts (IEAs) for eligible students with disabilities to use for educational purposes. The program provides options for parents/guardians of certain students with disabilities to choose the education opportunities that best meet the individual needs of their child by giving them direct access to state and local public education funds.

If you have any questions or need additional information about the Individualized Education Account (IEA) Program, please contact the IEA team at: (615) 253-3781 or IEA.Questions@tn.gov.

The Law

The law (T.C.A. § Title 49, Chapter 10, Part 14, Appendix U) was passed by the Tennessee General Assembly during the 2015 legislative session and provides for the awarding of the first individualized education accounts (IEAs). The State Board of Education (SBE) has approved rules for the program (rules of the SBE Chapter 0520-01-11 – Appendix V) and the Tennessee Department of Education (TDOE) has developed implementation procedures for the program (Appendix W). Links to the IEA Program law, rules, and procedures are posted on the TDOE website: <http://www.tn.gov/education/topic/tdoe2iea-iea-laws-rules-and-procedures>

What is an Individualized Education Account?

Parents of students who are eligible to participate in the IEA Program will receive access to state and local public education funds through a prepaid debit card account, the IEA account. IEA accounts are administered by the TDOE through a contract with **[insert bank's name]**.

How much funding will students enrolled in the IEA Program receive?

The annual amount of the IEA is equal to 96 percent of the amount representing the per-pupil state and local funds generated and required through the Basic Education Program (BEP)—the state's funding formula for public education—for the school district in which the student resides and is zoned to attend. The TDOE retains four percent of the amount to pay for costs to administer the IEA Program. Currently, the average anticipated amount of IEA awards across the state is approximately \$6,336 which represents 96 percent of the average per pupil amount of state education funding and the local match. The funds will

be deposited into the student's IEA on a quarterly basis. See Appendix C for the amount of IEA funding students will receive in the January–June 30, 2017 school term.

Purpose of this Handbook

The *IEA Parent Handbook* is designed to provide information about the IEA Program. This is the first year that the IEA Program is being implemented and the TDOE is committed to providing parents/guardians and students clear and comprehensive information about the program in a timely manner. This handbook, along with additional information and answers to frequently asked questions about the IEA Program, is posted on the TDOE's IEA webpage at <http://www.tn.gov/education/section/iea>.

A new *IEA Parent Handbook* will be released every school year. If you have any suggestions for content that should be added to next year's handbook, please email them to IEA.Questions@tn.gov.

Staying Informed About the IEA Program

Information about the IEA Program, including parent/guardian resources and logistics for parent/guardian informational meetings, is available on the TDOE's IEA webpage <http://www.tn.gov/education/section/iea>.

The TDOE will continuously provide updated information on the website, so please check the website regularly for news and information about the IEA Program.

The IEA team will be hosting parent/guardian information meetings about the IEA Program, as well as specific training sessions for parents/guardians. Information about the dates, times, locations, agendas, and how to register for the meetings/trainings is posted on the TDOE's IEA webpage.

Parents can also sign-up to receive email updates and the monthly IEA newsletter by clicking on the link posted on the TDOE's IEA webpage.

IEA Program Contact Information

Parents can contact the IEA team and send any questions about the IEA Program to IEA.Questions@tn.gov.

TDOE's Responsibilities

The TDOE is committed to providing parents/guardians and students timely, accurate information about the IEA Program. The IEA team is available to provide assistance to parents/guardians and answer any questions parents/guardians have about the program. For a list of the responsibilities of the TDOE, see Appendix A.

The SBE approves rules for the program, and the TDOE is responsible for administering the program and setting procedures for the program, including developing the student application process, distributing IEA funds to parents/guardians, and creating the list of schools approved to receive IEA funds. Any changes made to the administrative procedures developed by the TDOE will be communicated through email, the *IEA Update*, and/or the IEA webpage. Official updates will be gathered annually in this handbook and re-released.

While educational responsibility is transferred from the public school to the parent/guardian/student who has reached 18 years of age, each account holder has rights detailed in their contract. The TDOE will not get involved in disputes between parents/guardians and third parties unless the implications relate to the continuing eligibility of the student.

Chapter 2: Student Eligibility

In order to receive an IEA, parents/guardians must submit an application to the TDOE to determine whether the student meets all the eligibility requirements. There is not a cap on the number of students who may receive an IEA, so any student who is eligible to receive an IEA, will receive an IEA regardless of how many other students are enrolled in the IEA Program. Students are eligible to receive an IEA if they meet the following criteria:

Criteria 1: The student must be a resident of Tennessee.

Criteria 2: The student must have an individualized education program (IEP) through the public school system in effect at the time the TDOE receives the request for participation in the program;

Criteria 3: The student must have any of the following disabilities as documented in their individualized education program (IEP) as either their primary or secondary disability at the time of their application to participate in the IEA Program:

1. autism;
2. deaf-blindness;
3. hearing impairments;
4. intellectual disability;
5. orthopedic impairments;
6. traumatic brain injury; and/or
7. visual impairments.

and

Criteria 4: The student must meet at least **one** of the following requirements:

1. was previously enrolled in a Tennessee public school during the **two full semesters** (one full school year as defined by the SBE rules) immediately before the semester in which the student receives an IEA;
2. has not previously attended a public K-12 school but is currently eligible to enroll in a kindergarten program in a public school in this state;*
3. has moved to Tennessee from another state within six months of the date the student enrolls in the IEA Program;** *or*
4. received an IEA in the previous school year.

*If a student has an IEP prior to enrolling in kindergarten, the student will be eligible to receive an IEA without having to attend a Tennessee public school; however, the student would have to register with the school district in which they reside for purposes of calculating the amount of IEA funding the student would be eligible to receive.

**If a student has an active IEP in another state and moves to Tennessee, the student will have to register with the school district in which they reside in order to be eligible to participate in the IEA Program.

If you have questions about whether or not your child is eligible for the IEA Program, please email IEA.Questions@tn.gov.

Term of the IEA

A student who enrolls in the IEA Program will remain eligible until the participating student:

- returns to a public school,
- graduates from high school (including passing the GED or HiSET), or
- reaches twenty-two (22) years of age by Aug. 15 for the next school year, whichever occurs first.

Chapter 3: Education Options for Students with Disabilities

Parents of students with disabilities who are eligible to enroll in the IEA Program should consider all their options before applying to receive an IEA. Tennessee parents/guardians can choose from multiple options to educate their children including:

- Public School: Includes traditional public schools, public charter schools, and public virtual education programs

- Private Nonpublic School: Non-public schools such as accredited private schools, church-related schools, and special-purpose schools
- Home school: Tennessee parents/guardians can teach their students at home

For more information on education options in Tennessee, please visit <https://www.tn.gov/education/section/school-options>.

Please note: Students who receive IEAs can either be enrolled in a private school or be homeschooled; students in the IEA Program cannot be enrolled fulltime in a public school.

Parents should carefully consider the following when deciding which type of school best meets the needs of their child:

1. What services and accommodations the student needs related to his/her disability. A good reference for parents/guardians to use when determining the types of services your student needs and the most appropriate educational placement for your student is their Individualized Education Program (IEP) that is created by your student's IEP team at their public school
2. The types of services the school provides related to the student's disability and the cost of those services (see the table below for more information)
3. Whether the school provides inclusive educational settings in which students with disabilities are educated with students who do not have disabilities
4. The cost of attending the school (including any associated fees and transportation expenses)
5. The educational quality of the school as evidenced by student achievement data (e.g., graduation rate, postsecondary matriculation rate, student achievement/growth assessment scores)
6. The credentials of the teachers and staff who will be providing instruction and/or services for your student
7. The educational programs offered
8. The courses offered and the curriculum used by the school
9. The education standards for each instructional grade level and the type of high school graduation achievement award that the student will receive (e.g., high school diploma)
10. The evaluation tools used to measure and report students' academic achievement and growth
11. If paying tuition and fees, the refund policy of the school

School Type	Services for Students with Disabilities
Public School	<p>The Individuals with Disabilities Education Act (IDEA) is a federal law that requires each state to ensure that a free appropriate public education (FAPE) is available to all eligible children with disabilities residing in that state. Public schools must provide students with disabilities all of the IDEA services listed in their Individualized Education Program (IEP). Students with disabilities enrolled in a public school must be educated in the least restrictive environment that is most appropriate for them. The IEP team will determine the appropriate placement for students with disabilities which could include classes at the public school (regular or special education), at home, or a special school, a hospital, an institution, or a private school that the district contracts with to instruct and/or provide services for the student.</p>
Private (Nonpublic) School	<p>Each private school determines what services and accommodations the school will provide for students with disabilities. Private schools are not required to provide services and accommodations for students with disabilities, unless they are accredited through an entity/ organization that requires them to do so as part of their accreditation.</p>
Home school	<p>School districts are not required to provide services to students with disabilities who are homeschooled, except for the provision of assessment accommodations if students take the TCAP assessments at a public school.</p>
Individualized Education Account (IEA) Program	<p>By enrolling their student in the IEA Program, parents/guardians are waiving all the student's rights to IDEA and public schools/districts are not required to provide students enrolled in the IEA Program with any services. Upon entering the IEA Program, a student's IEP is no longer valid. Students who are in the IEA Program and attending a private school are not eligible to receive IDEA services provided by the district to parentally-placed private school students because parents/guardians of students in the IEA Program have waived all their rights to IDEA services.</p>

School Options for Students Enrolled in the IEA Program

Once a student enrolls in the IEA Program, they must enroll in and attend either a private school or homeschool in accordance with Tennessee's school attendance law.¹ Parents must report the type of school the student would attend if enrolled in the IEA Program, either private school or homeschool. The following table explains the education options available to students enrolled in the IEA Program.

School of Record*	Expenses IEA Funds Can be Used For
Private School Category I, II, and III private schools (including online virtual education programs) as defined by SBE rules**	The type of school a student is enrolled in doesn't impact what the IEA funds can be used for. An account holder may use IEA funds to pay for any of the approved expenses (for more information, see Chapter 9). The following are a couple important points to be aware of regarding the acceptable use of IEA funds:
Home school Independent homeschool students who register with their school district. Homeschool students enrolled in a satellite program/umbrella school are considered private school students.	<ul style="list-style-type: none">• Use of IEA funds for tuition, fees, and/or required textbooks at a participating private school only applies to students enrolled in a Category I, II, or III private schools.• Use of IEA funds for curriculum only applies to curriculum materials purchased by the account holder that are a complete course of study for a particular content area or grade level.• IEA funds can only be used to pay for transportation fees to participating schools and providers (including approved tutors and therapists).• IEA funds can be used to pay for tuition/fees for online learning programs/courses at Category III private schools.

*Students enrolled in the IEA Program can attend nonpublic Category 4, 5 and 6 schools, but will not be able to use IEA funds to pay for tuition, fees, and/or required textbooks at the school.

**For a list of nonpublic schools that are approved through the IEA Program to receive IEA funds for tuition, fees, and/or required textbooks, please visit the TDOE's IEA webpage [\[insert url\]](#)

¹ Tennessee requires children ages 6-17 (inclusive) to attend school. 18 year olds are not required to attend school. Certain children ages 6-17 may be temporarily excused from attendance if they meet the exceptions outlined in T.C.A. § 49-6-3005.

A complete list of all nonpublic schools in Tennessee, including which category the school belongs to, is posted on the TDOE website <https://www.tn.gov/education/topic/non-public-schools>.

Chapter 4: Parent Rights and Responsibilities

The IEA Program provides options for parents/ guardians / students who have reached the age of majority (18 years old), hereafter referred to as 'IEA account holders,' of certain students with disabilities to choose the education opportunities that best meet the individual needs of the student by giving them direct access to state and local public education funds.

Important Information to Consider Before You Apply

The decision to place a student in the IEA Program should not be taken lightly. By placing a student in the IEA Program, you are agreeing to:

- 1. Take full legal responsibility for the education of the student including obtaining services necessary to educate the student.**
 - Students in the IEA Program cannot be enrolled in the public school system.
 - Parents/Guardians will not receive any support from public schools or public school districts unless you contract with the district to provide services (see Chapter 9 for more information on contracting with public schools).
 - Districts are not required to provide students enrolled in the IEA Program with a free and appropriate public education.
- 2. Waive the student's rights to services under the federal Individuals with Disabilities Education Act (IDEA).**
 - Students in the IEA Program will not receive any services or accommodations through the public school system.
 - After entering the IEA Program, students will no longer have active Individual Education Plans (IEPs) and will not be eligible for the services listed in the IEP through the public school system, including test accommodations.
 - Students will not be able to get a new IEP or a services plan through the public school system unless they withdraw from the IEA Program and enroll in a public school.
 - Private schools are not required to provide services to students with disabilities in the IEA Program.
 - **Please note:** If a participating school or provider is a recipient of federal funds, accommodations may be available pursuant to Section 504 of the Rehabilitation Act of 1973. Account holders should inquire of the school or provider regarding the applicability of Section 504.

3. Research, review, and approve/contract with participating schools, therapists, tutors, and other providers.

- Account holders are solely responsible for determining how to use the IEA funds following the laws, rules, and procedures of the IEA Program.
- Account holders are strongly encouraged to thoroughly research schools, therapists, tutors, and other providers before engaging their services and paying them. *Beware of false advertising!* If you have questions about a school or provider, you can email IEA.Questions@tn.gov
- The TDOE does not endorse any school, therapist, tutor, or provider.
- It is the responsibility of account holders to thoroughly research individuals/schools/organizations you choose to contract with to provide educational services to the student.
- The account holder is responsible for any contract signed with a school, individual and/or provider and ensuring that the terms of the contract are fulfilled. The TDOE cannot void a private contract, give legal advice, or arbitrate payment schedules.
- The account holder is responsible for repayment of all ineligible expenses, and any eligible expenses spent in excess of the amount of the IEA (see Chapter 9).

4. Submit quarterly expense reports and receipts to the TDOE.

- Every quarter, account holders must submit expense reports showing how the IEA funds were spent in that quarter. Parents must also submit receipts of all expenses paid using IEA funding. The receipts and expense reports must be aligned to the IEA account statements (see Chapter 11).

Parent Responsibilities

By signing the IEA contract, account holders agree to meet the following requirements:

1. Comply with all the state laws, rules, and procedures for the IEA Program.
2. Provide an education for the student in at least the subjects of reading, grammar, mathematics, social studies, and science.
3. Enroll the student in a nonpublic school (which includes private and homeschools) that meets the compulsory school attendance requirements in state law (T.C.A. § 49-6-3005). *Participating nonpublic schools are not required to admit students enrolled in the IEA Program and students must meet all requirements for admission set by the school.*
4. Notify the school district in which the student resides that the student is enrolled in the IEA Program and what nonpublic school the student will be attending once enrolled in the IEA Program. This school will be the student's school of record and

the account holder must notify the TDOE if the student transfers to another school while enrolled in the IEA Program following the process in Chapter 5.

5. Not enroll a student in the IEA Program fulltime in a public school.
6. Release the school district in which the student resides and the school, which the student is zoned to attend, from all obligations to educate the student.
7. Acknowledge that students enrolled in the IEA Program will not be eligible to receive any public school services unless the account holder contracts with the public school/district.
8. If a student is in grades 3–8, the account holder shall annually, by a date established by the TDOE, submit verification to the TDOE that the student has taken either a nationally norm-referenced test(s) identified by the TDOE or the Tennessee Comprehensive Assessment Program (TCAP) test(s), or any future replacements of the TCAP test(s) (see Chapter 6).
 - The tests should, at a minimum, measure learning in mathematics and English language arts (ELA). At a minimum, account holders shall report the name of the assessment(s) the student took, the date the assessment was administered, and the student’s demonstrated progress.
9. Only use IEA funding for expenses that are for the educational benefit of the student receiving the IEA and are on the approved list of educational expenses (see Chapter 9).
10. After the initial quarterly payment to the IEA, submit an expense report and receipts for all IEA funds expended for each quarter by the date set by the TDOE before the next IEA quarterly payment is disbursed.
11. Spend 50 percent of the total amount of the annual IEA award by the date the Quarter 4 expense report is due.
12. Annually, submit a signed contract along with all supporting documentation to the TDOE to renew the IEA and for the student to remain enrolled in the IEA Program for the next school year (see Chapter 5).
13. Notify the TDOE if the student graduates from high school (including passing the GED or HiSET) or attains 22 years of age, whichever occurs first.
14. Notify the TDOE if the student transfers to another participating school and return any refund of IEA funding from the school to the student’s IEA account (see chapters 5 and 8).
15. Notify the TDOE if the student returns to the school district and return the IEA funds to the state treasurer to be placed in the Basic Education Program (BEP) account (see Chapter 12).
16. Notify the TDOE if the student’s physical address changes, and ensure that the TDOE has the current email address, mailing address, and working phone number where the account holder can be contacted.

17. Not provide any fraudulent information or withhold information on the application.
18. Report any suspected fraud.
19. Not transfer any prepaid college funds to another beneficiary.

See Appendix E for a copy of the account holder contract.

Please note: An IEA account holder who fails to comply with these requirements forfeits the Individualized Education Account and may be removed from the IEA Program. Parents who are removed from the IEA Program will not be allowed to reapply to the program. Parents can appeal their removal from the IEA Program following the procedures in Chapter 12.

Parent & Student Rights Waived in IEA Program

By accepting the IEA funding and signing the IEA contract, account holders acknowledge the following:

1. You are waiving all the rights of the student to IDEA services, the right to a public education, and the right for a Free and Appropriate Public Education (FAPE). Participation in the IEA Program shall have the same effect as a parental refusal to consent to the receipt of specially designed instruction and related services pursuant to the Individuals with Disabilities Education Act at 20 U.S.C. §1414.
2. The student's IEP will no longer be in effect and the public school district will not be required to provide any of the accommodations or services listed in the IEP.
3. Participating schools are not required to provide special education services for the student.
4. The TDOE may remove any account holder or qualified student from eligibility for an IEA if the account holder or qualified student fails to comply with the terms of the IEA contract or applicable laws, rules, procedures, guidelines in this handbook, or misuses monies or fails to comply with the terms of the IEA contract(see Chapter 12).

Parent and Student Rights Retained in IEA Program

1. Once account holders sign the IEA contract, account holders have the right to withdraw the student from the IEA Program at any time following the procedures in Chapter 12, and enroll the student in a public school or a nonpublic school. Account holders must notify both the TDOE and the school district that the student has withdrawn from the IEA Program.
2. The IEA contract allows an account holders who has been removed from the program the right to appeal their removal. To complete the appeals process, please

see Chapter 12.

Late Reports & Non-Submittal of Requested Documents

Account holders, must submit all documentation and reports required by the TDOE by the deadline set by the TDOE including, but not limited to, all application forms and supporting documentation, contract forms and supporting documentation, and end of the year reporting forms and supporting documentation. If an account holder does not submit the documentation and reports by the deadline, the TDOE may deny the application, freeze or suspend the IEA account, and/or remove the account holder from participating in the IEA Program following the procedures in Chapter 13 and Appendix A.

Chapter 5: Enrolling in the IEA Program

In order to enroll a student in the IEA Program, the parent/guardian or eligible student who has reached the age of majority (18 years) must complete the following steps:

Step 1: Complete and submit to the TDOE the IEA application along with all required supporting documentation no later than **Oct. 14, 2016, at 3:00 p.m.** [Update with information about IEA Portal.]

Step 2: Notify the school district in which the student resides that the student will be enrolling in the IEA Program. *This must be done before the first day the student is enrolled in the IEA Program in order for the TDOE to disburse the first IEA payment.*

Step 3: Complete and submit to the TDOE the IEA Contract along with all required supporting documentation, including the Assurances Form and FERPA Waiver, no later than **Nov. 15, 2016, at 3:00 p.m.**

Upon receipt of the signed contract the TDOE will deposit the first quarterly payment to the IEA via electronic funds transfer. IEA funds will be deposited in the IEA on a quarterly basis thereafter until termination of the contract. [Add in information about how bank account information will be sent to the account holder, once that is determined.]

IEA Program Application

In order to enroll a student in the IEA Program, the parent/guardian or eligible student who has reached the age of majority (18 years) must complete the IEA Application and submit the application along with all required supporting documentation as listed in the application, by [add information about IEA Portal.]

Before completing this application, parents/guardians must read the following documents posted on the TDOE's IEA webpage (<http://www.tn.gov/education/section/iea>):

- [IEA Program law, T.C.A. § Title 49, Chapter 10, Part 14](#)
- [IEA Program rules of the SBE Chapter 0520-01-11](#)
- [IEA Program Procedures](#) developed by the TDOE
- *IEA Parent Handbook* [\[hyperlink to handbook\]](#)

The *IEA Parent Handbook* includes the allowable use of IEA funding, the responsibilities of parents/guardians, and the duties of the TDOE. Parents/Guardians must read this handbook in its entirety before applying for the IEA Program. If parents/guardians have questions about the IEA Program, please email IEA.Questions@tn.gov

Completed applications, which include all required documentation, must be **received** by the TDOE no later than **Oct. 14, 2016, at 3:00 p.m. CDT.**

Please note the following:

1. An IEA application must be submitted for each student. If a parent/guardian has more than one student who is applying to enroll in the IEA Program, the parent/guardian will need to submit one application per student.
2. There can ONLY be one applicant for each IEA account who will be the IEA account holder. Please keep in mind that the applicant (parent/guardian/student who has reached 18 years of age and who completes the application to enroll the student in the IEA Program) will be the IEA account holder and will be required to sign all official documentation pertaining to the IEA. For example, if a student enrolled in the IEA Program has two parents/ guardians, the parent/guardian who submits the application and signs the IEA contract will be the IEA account holder and will be responsible for completing all requirements of the IEA Program. The IEA debit card will be issued in the name of the IEA account holder.
3. Incomplete applications or applications submitted after the deadline will not be reviewed for the spring 2017 IEA enrollment that begins January 2017.
4. **Students must be registered with a Tennessee public school district in order to apply for the IEA Program** in order for funds to be generated for that student. If a student is entering kindergarten for the first time or is new to the state, the student must still register with the public school district, but the student does not have to attend a public school to be eligible. Parents/Guardians should contact their resident school district to determine the process for registering the student with the school district for the purposes of enrolling the student in the IEA Program.

Next steps after the application is submitted

1. After the TDOE receives the application, the TDOE will notify the parent/guardian/student via email that the application has been received.
2. The TDOE will review the application and all supporting documentation and notify the parent/guardian/student via email as to whether or not the student is eligible to enroll in the IEA Program.
3. If the TDOE determines that the student is eligible to enroll in the IEA Program, the TDOE will include in the email:
 - a) The next steps that the parent/guardian/student will need to take in order to officially enroll the student in the IEA Program, which includes completion and submission of the forms for the IEA contract to the TDOE
 - b) The amount of the student's IEA award
 - c) The IEA account information
4. If the TDOE determines that the student is ineligible to enroll in the IEA Program, the TDOE will include in the email an explanation as to why the student is ineligible and instructions for how the parent/guardian/student may appeal the decision.
5. **If an application is approved, account holder must inform the school district in which they reside that the student will be enrolling in the IEA Program. This must be done before the first day the student is enrolled in the IEA Program in order for the TDOE to disburse the first IEA payment.**

Appealing the denial of student eligibility for the IEA Program

If the TDOE determines that the student is not eligible for the IEA Program and the parent/guardian/student receives a denial of the IEA Program Application, the parent/guardian/student may appeal the TDOE's decision per the appeals procedures in the rules of the [SBE 0520-01-11-.10](#). A parent/guardian/student may appeal the denial of the student's eligibility for the IEA Program pursuant to the following two step appeal process:

- **Step 1:** The appeal should be submitted on the Appeals Form [insert information about IEA Portal] (see Appendix F) and should be submitted to the commissioner of education within ten business days of the denial, suspension, termination, and/or removal. The appeal shall be reviewed by the commissioner of education, or the commissioner's designee, within 30 calendar days. The commissioner's decision shall be rendered within ten business days of the date of the review.
- **Step 2:** An appeal of the commissioner's decision in step one shall be filed with the commissioner within 30 days and shall conform to the Uniform Administrative Procedures Act (T.C.A. § Title 4, Chapter 5).

IEA Contract

In order to officially enroll a student in the IEA Program, the parent/guardian or eligible student who has reached the age of majority (18 years) must complete and submit the IEA Contract along with all required supporting documentation as listed in the contract, by [insert information about IEA Portal].

Completed contracts, including the Assurances Form and FERPA Waiver, must be **received** by the TDOE no later than **Nov. 15, 2016, at 3:00 p.m. CST**

Please note the following:

1. An IEA contract must be submitted for each student. If a parent/guardian has more than one student who is enrolling in the IEA Program, the parent/guardian will need to submit one contract per student.
2. There can ONLY be one account holder (parent/guardian/student who has reached 18 years of age) for each IEA account. Please keep in mind that the parent/guardian/student submitting the application to enroll the student in the IEA Program will be required to sign all official documentation pertaining to the IEA.
3. If the complete contract is not submitted by the deadline along with all the required documentation, the student shall not be enrolled in the IEA Program for the term that begins January 2017.

Secure Information: FERPA Waiver

The TDOE has the obligation, under FERPA, to ensure all information is kept confidential and secure. To participate in the IEA Program, parents/guardians, or students who have reached the age of majority, must sign a FERPA waiver as part of the IEA account holder Contract (see Appendix E). The FERPA Waiver allows the TDOE to disclose personally identifiable information related to your child's educational records to participating schools/ providers that the account holder has contracted with (e.g., a private school that the student is enrolled in). The TDOE will never release financial information or personal details regarding parents/guardians or students to any third parties outside of participating schools and providers. The FERPA waiver must be **received** by the TDOE no later than **Nov. 15, 2016, at 3:00 p.m. CST**.

Next steps after the contract is submitted

Upon receipt of the signed contract, including the Assurances Form and FERPA Waiver, the TDOE shall remit the first quarterly payment to the IEA via electronic funds transfer. IEA funds shall be remitted to the IEA on a quarterly basis thereafter until termination of the contract. [Add in information about how bank account information will be sent to the account holder, once that is determined.]

IEA renewal

In order for the student to continue in the IEA Program for the 2017-18 school year, the account holder must submit a renewal application (see Appendix S) and a complete contract, including all supporting documentation (e.g., the Parent Assurances Form and FERPA Waiver). **Completed renewal applications must be received by the TDOE by June 1, 2017, at 3:00 p.m. CDT. Completed contracts for the 2017-18 school year must be received by the TDOE by July 21, 2017, at 3:00 p.m. CDT.** If the renewal application and/or the completed contract is not received by this date, the student will not be enrolled in the IEA Program for the 2017-18 school year.

Parents are encouraged to submit renewal applications early to the TDOE before the deadline to give the TDOE time to review and verify that all the forms and information were submitted correctly.

Updating Parent and Student Information

If at any time the information submitted in the application and/or contract changes, including, but not limited to, the email address, residential address, and/or phone number of the account holder/ student, the account holder must report the changes by completing the **Member Update Form** (see Appendix G). If the address changes, account holder must submit proof of residency showing the account holder's name and physical address to **[insert information about IEA Portal]**. (Examples of proof of residency include: copy of most recent utility bill, current rental agreement, current property tax bill, affidavit from a landlord, or most recent mortgage statement.) **The form and supporting documentation must be received by the TDOE within 15 days of the change being effective.** Failure to provide this information to the TDOE by the deadline may result in the suspension of the IEA account and/or removal of the student from the IEA Program.

Required notification if a student moves to a new school district

If a student moves from one school district to another, the IEA account holder must notify the TDOE, the school district that the student has moved from, and the school district the student has moved to within 15 days from the date the student's residence moved. Students enrolled in the IEA Program who move residence must unregister from the school district the student has moved from and register with the new school district the student has moved to so that the student is registered with the new school district.

Notice of School Transfer

If a student enrolled in the IEA Program transfers from one school to another (including transfer from a homeschool to a private school or vice versa), the account holder must

notify the TDOE within 15 calendar days from the date the student was withdrawn from the participating school and must send the TDOE proof of enrollment in the new school the student has transferred into with the date of the enrollment in the new school by completing the School Transfer Form and providing the supporting documentation requested on the form (see Appendix H). On the form, parents/guardians must include whether/ not the school the student transferred from will be issuing a refund for tuition/ fees pre-paid using IEA funds.

If the complete Notice of Transfer is not submitted within 15 calendar days from the date the student was withdrawn from the participating school along with all the required documentation, the TDOE may suspend a student's IEA.

If a student transfers out of a participating school, the school must provide the account holder copies of all the student's educational records within five business days of the transfer regardless of whether the account holder owes money to the school. If a school does not provide the records as required by this part, the account holder should notify the TDOE.

Chapter 6: Student Assessment & End of Year Reporting

As required by state law, if a student is in grades 3–8, the account holder must submit verification to the TDOE that the student has taken either a nationally norm-referenced test(s) approved by the TDOE or the Tennessee Comprehensive Assessment Program (TCAP) test(s) in mathematics and English language arts (ELA). **The TDOE will not compile, track, or publicly release student assessment results; student assessment results submitted to the TDOE will only be reviewed to verify that the student has taken the required assessments.**

List of Approved Norm-Referenced Tests

Students may take a norm-referenced achievement test to fulfill the testing requirement. Parents may use IEA funding to pay for the test.

The following are the norm-referenced achievement tests that students may take:

- California Achievement Test (CAT)
- TerraNova
- Iowa Test of Basic Skills (ITBS)
- Tests of Academic Proficiency (TAP)
- Metropolitan Achievement Test (MAT)
- Stanford Achievement Test
- Comprehensive Testing Program (CTP) IV - Educational Records Bureau (ERB)

Please note: Students in the IEA Program are not automatically entitled to receive any testing accommodations. Since one of the requirements for enrollment in the IEA Program is that parents/guardians must waive their child's IDEA rights, which includes the child's rights to testing accommodations based on their IEP, a school (including public schools) or other entity that administers an assessment to a student enrolled in the IEA Program is not required to provide the student any assessment accommodations, even if the student's IEP had included assessment accommodations in the past (the student's IEP is no longer valid upon enrolling in the IEA Program).

Assessment Verification

Parents must report to the TDOE that students in grades 3–8 have taken an ELA and math assessment. For the Jan. 1–June 30, 2017, school term, parents/guardians must complete and submit to the TDOE the Assessment Verification Form by **June 2, 2017** (see Appendix I). Along with this completed form, if the student takes a norm-referenced assessment, the account holder must submit copies of the student's assessment report that includes all of the following:

- Name of the student
- Student ID number (issued by the public school district)
- Name of the assessment
- Date the assessment was administered
- Location where the assessment was administered (e.g., name of the school or testing center)
- Student's demonstrated progress on the assessment (e.g., the test score) to show that the student actually took the assessment

The score report must be submitted to the TDOE by **Aug. 1, 2017**.

Please note: Failure to submit the Assessment Verification Form and/or the copies of the student's assessment report may result in removal of the student from the IEA Program and suspension of the IEA account. Students of parents/guardians who do not submit the form by the deadline may be prohibited from participating in the IEA Program in the future.

Assessment Frequently Asked Questions

Can a parent request to use a different norm-referenced test than the options listed above?

Yes, parents/guardians may submit a request to the TDOE to add another norm-referenced assessment to the list of approved assessments above. The request [insert information about IEA Portal] and should include:

- The name of the assessment
- A description of the assessment
- The name of the assessment vendor
- A link to the assessment vendor's website where a description of the assessment is posted.

Before submitting a request, parents/guardians should review the following definition of a norm-referenced test:

Norm-referenced refers to standardized tests that are designed to compare and rank test takers in relation to one another. Norm-referenced tests report whether test takers performed better or worse than a hypothetical average student, which is determined by comparing scores against the performance results of a statistically selected group of test takers, typically of the same age or grade level, who have already taken the exam.²

The TDOE will review all requests to add test to the approved list and will notify the account holder of the status of the request within 60 days.

Please note: Parents/ guardians who have submitted requests to add a norm-referenced assessment to the approved list are still required to submit verification to the TDOE that the student has taken one of the approved norm-referenced tests and/or the TCAP assessments by the deadline set by the TDOE.

Will the results of the student assessments be publicly released?

No, the TDOE will not compile, track, or publicly release student assessment results; student assessment results submitted to the TDOE will only be reviewed to verify that the student has taken the required assessments.

Can students take an alternative or portfolio assessment?

No, students must either take the state ELA and math assessments or the norm-referenced tests listed above.

² The Glossary of Education Reform, "Norm-Referenced Test," July 22, 2015, <http://edglossary.org/norm-referenced-test/>

Where do students take the assessments?

Assessments	Private School Students	Homeschool Students
State Tests	Parents should contact the private school to ask them to order the tests from the state. The private school will administer the test.	Parents should contact the school district with which they are registered in order for their student(s) to take the assessment.
Norm-Referenced Tests	Parents should contact the private school to ask if the school could order and administer the test. Depending on which test the account holder chooses, the test could be ordered directly from the testing company or administered through a local testing center.	Depending on which test the account holder chooses, the test could be ordered directly from the testing company or administered through a local testing center.

Chapter 7: Financial Obligations

[This section will be added once the funding distribution mechanism is identified.]

Card Proxy

It is unlawful for a contract holder to give an IEA debit card or card information to a third party for use without their presence, including but not limited to: private school personnel, tutors, family members, and therapy providers. Account holders violating this provision shall be removed from the IEA Program.

Chapter 8: Use of Funds

[This section will be added once the funding distribution mechanism is identified including: account fees and step-by-step instructions for submitting expense reports, receipts, and requested documentation.] Parents have the responsibility to decide what services and products to purchase that best meet their child's individual education needs. IEA funds may only be used on specific allowable expenses which are authorized by the state law, rules, and procedures. The TDOE is authorized to review all expenditures and request further information if needed from the IEA account holder. This section lists the approved program expenses and process for approving schools and providers.

At least 50 percent of the annual amount of funding disbursed into the IEA account must be spent by the end of Quarter 4 when the expense report is submitted. 50 percent of IEA funds do not have to be spent each quarter, but the total amount of funds spent from the IEA account must equal 50 percent at the end of Quarter four.

For example, if the total annual amount of the IEA award was \$6,000, with four equal quarterly payments distributed to the IEA amount of \$1,500, the account holder must spend a total of \$3,000 (\$6,000 multiplied by 50 percent) by the end of Quarter 4. The account holder does not have to spend 50 percent of each quarterly payment, so he/she could spend \$1,000 in Quarter 1, \$750 in Quarter 2, \$500 in Quarter 3, and \$750 in Quarter 4, which equals a total of \$3,000, 50 percent of the total annual award of \$6,000.

If overall spending does not equal 50 percent at the close of the contract year, and if the IEA is renewed for the following year, the TDOE will either subtract the difference from the quarterly payments in the next contract year or pull the amount from the IEA account – waiting to determine funding mechanism.

For example, following the example above, if the account holder spends \$2,900 of their IEA award for the 2017-18 school year, which is \$100 less than 50 percent (\$3,000) of the total IEA award for the 2017-18 school year of \$6,000, the TDOE would subtract \$100 from the first quarter IEA payment for the 2018-19 school year.

Misspent Funds

To ensure the integrity of the IEA Program, the TDOE will closely monitor use of all IEA funds to ensure the funds are only spent on approved expenditures. **The TDOE has a zero tolerance policy for misuse of IEA funding** and will take the following actions if account holders misspend IEA funding:

1. The TDOE will notify the account holder through email that the funds were misspent and the amount of funding that the account holder must be repay.
2. The IEA account may be frozen until all of the misspent funds are repaid.
3. **The account holder will have ten business days to respond to the TDOE's email and either:**
 - a. repay the funds following the procedures listed below; or
 - b. if the account holder believes the funds were properly spent, include in their response an explanation and documentation that shows the funds were spent on approved expenses.

If the account holder uses IEA funds for non-approved expenses, the account holder should notify the TDOE by emailing IEA.Questions@tn.gov and should also self-report this

in the "disallowed expenses" section on the expense report and repay the funds by following these steps:

1. Send the TDOE a certified check in the amount of the funds that were misspent.
2. Checks should be payable to: Treasurer State of Tennessee
3. With the check, include a copy of the expense report or a letter with the account holder's name, the student ID number, and the reason the funds are being returned to the state (e.g., to repay misspent IEA funds, list the date of the purchase, and describe the purchase including the vendor and item/service).
4. Mail the check and letter/expense report to:

Tennessee Department of Education
Attention: Rebecca E. Wright
9th Floor, Andrew Johnson Tower
710 James Robertson Parkway
Nashville, TN 37243

Once the check is received, the TDOE will deposit the funds back into the account holder's IEA account. Please allow for up to 45 days from the time the check is received by the TDOE for the funds to be available in the IEA account.

Please note: The next quarterly payment will not be disbursed into the IEA account until the misspent funds are repaid in full.

If the account holder refuses or fails to contact the TDOE, furnish any information or make any report that may be required for reinstatement within the ten-day period, the TDOE may remove the account holder from the IEA Program (see Chapter 12).

Appeals: Request for Reconsideration

Account holders may appeal the TDOE's decision to deny an expense and/or deny approval of a provider pursuant to the following two-step appeals procedures as required in the rules of the SBE 0520-01-11-.10:

- **Step 1:** The appeal should be submitted on the Appeals Form [insert information about IEA Portal] (see Appendix F) and should be submitted to the commissioner of education within ten business days of the denial, suspension, termination, and/or removal.
 - The appeal shall be reviewed by the commissioner of education, or the commissioner's designee, within 30 calendar days. The commissioner's decision shall be rendered within ten business days of the date of the review.

- **Step 2:** An appeal of the commissioner's decision in step one shall be filed with the commissioner within 30 days and shall conform to the Uniform Administrative Procedures Act (T.C.A. § Title 4, Chapter 5).

The TDOE may refer cases of substantial misuse of monies to the Tennessee attorney general's office or the state comptroller's office for investigation if the TDOE obtains evidence of fraudulent use of an account.

Refunds

Parents and guardians may not accept any payment, refund, or rebate of IEA funds from a provider of any services for the IEA Program. Parents must report refunds of prepaid tuition, fees, and/or services on the notice of School Transfer Form submitted to the TDOE (see Chapter 5). **All refunds must be returned by the school/provider directly to the TDOE for credit to the student's IEA account. Refunds must be received by the TDOE within 15 calendar days of the student's withdrawal from the school.**

- The TDOE will only accept certified checks (including money orders). Checks should be payable to: Treasurer State of Tennessee
- With the check, include a letter with the account holder's name, the student ID number, and the reason the funds are being returned to the state.
- Mail the check and letter to:

Tennessee Department of Education
Attention: Rebecca E. Wright
9th Floor, Andrew Johnson Tower
710 James Robertson Parkway
Nashville, TN 37243

Chapter 9: Approved Expenses

All expenses must be for the educational benefit of the student enrolled in the IEA Program. The purchase date must be on or after July 1 of the school year for which the student receives the IEA funds used to make the purchase. The following table includes a description of the approved program expenses.

Approved Spending Category	Description
Tuition, Fees, and/or Required Textbooks	A qualified school is defined as: a Category I, II, or III private school (including private virtual education programs). The

at a Participating Private School	school must not discriminate on the basis of race, color, or national origin. A description of the categories is posted on the TDOE website: https://www.tn.gov/education/article/non-public-school-categories
Tutoring Services	All services must be delivered by an individual who has met the licensure requirements set by the TDOE or a tutoring organization accredited by one of the accrediting agencies listed in the IEA SBE rule. Account holders must receive prior approval from the TDOE before using IEA funds to pay for tutoring services.
Curriculum	Defined as a complete course of study for a particular content-area or grade level, including any supplemental materials required by the curriculum.
Transportation	Defined as fees for transportation paid to a fee-for-service transportation provider. Transportation fees can only be used for transportation to/from participating schools and providers (including tutors and therapists).
Tuition/Fees for Online Learning Program/Courses	Must be provided by a Category III nonpublic school.
Test Fees	Includes norm-referenced tests, Advanced Placement tests, or any examinations related to college or university admission.
Coverdell Education Savings Account Contributions	Authorized by 26 United States Code §530, for the benefit of the qualified student.
Educational Therapies/ Services	The therapy must be for the educational benefit of the student and provided by a provider who meets the licensure requirements set by IEA rules and procedures. Account holders must receive prior approval from the TDOE before using IEA funds to pay for therapy services.
Public School	Services provided under a contract with a public school,

Services	including individual classes and extracurricular programs.
Tuition, Fees, and/or Required Textbooks at Postsecondary Institutions	Must be paid for the benefit of the student at a Tennessee community college, college of applied technology, or university of the University of Tennessee system or the Tennessee Board of Regents system or an accredited private postsecondary institution.
Account Fees	[Insert information once funding distribution mechanism determined.]
Computer Hardware	IEA funds may be used to purchase computer hardware or other technological devices approved by the TDOE or a physician if the computer hardware or other technological device is used for the student's educational needs and is directly related to his/her associated area of deficit of the disability for which he/she qualifies to receive an IEA or allows a student to access instruction or instructional content. Account holders must receive prior approval from the TDOE or a licensed physician before purchasing computer hardware using IEA funds.

Disallowed Expenses

If an expense is not on the approved list, an account holder is prohibited from purchasing that item or service with IEA funds. IEA funds cannot be used for the following expenses:

- a. Consumable educational supplies (e.g., paper, pencils, pens, markers, erasers, folders, backpacks, etc.)
- b. Co-pays for health insurance or any expenses to support or supplant private medical costs through insurance co-pays
- c. Medical services including those provided by a psychiatrist or chiropractor
- d. Before and after school care
- e. Computer cloud services
- f. Desktop binding machines
- g. Farm animals and supplies
- h. Medicines and/or supplements
- i. Internet service
- j. Cable television service

- k. Magazine subscriptions (unless required as part of the educational curriculum of a nonpublic school)
- l. Laminators
- m. Mileage or car expenses
- n. Pets and pet supplies
- o. Repairs for computer hardware or technological devices
- p. Software that is not educational (e.g., Antivirus software)
- q. Warranties
- r. Nutritionists
- s. Yoga
- t. Acupuncture
- u. Extracurricular fees, unless required to attend a participating school and/or paid through a contract with a public school/ district.
- v. Athletic fees, unless required to attend a participating school and/or paid through a contract with a public school/ district.

This is not an exhaustive list of all prohibited expenses and the TDOE reserves the right to decide whether an expense meets the definition of approved expenses set in state law, rule, and procedure.

Tuition, Fees, and/or Textbooks Required at a Participating Private School

Parents may use IEA funds for tuition, fees, and/or required textbooks at a participating school.

Participating schools are nonpublic schools (including private virtual education programs) that seek to enroll eligible students and meet the requirements set by state law, state board rules, and meet the following requirements as listed in the TDOE's IEA Procedures:

1. Is located in this state
2. Is a Category I, II, or III nonpublic school pursuant to the rules of the SBE Chapter 0520-07-02
 - A description of the categories is posted on the TDOE website: <https://www.tn.gov/education/article/non-public-school-categories>
3. Certifies that they shall not discriminate against students or applicants on the basis of race, color, or national origin
4. Complies with all health and safety laws or codes that apply to nonpublic schools
5. Agrees to provide account holders with a receipt for all qualifying expenses at the school or institution
6. Conducts criminal background checks on employees

7. Excludes from employment any person not permitted by state law to work in a nonpublic school
8. Excludes from employment any person who might reasonably pose a threat to the safety of students

Participating schools:

- must be approved by the TDOE,
- must notify the TDOE as to whether the school provides inclusive educational settings, and
- are listed on the IEA webpage on the TDOE's website [\[insert URL\]](#)

For more information on the process for schools to apply for, and be approved to participate in, the IEA Program, and the rights and responsibilities of participating schools, please read the *IEA Provider Handbook* available at: [\[insert URL\]](#)

Tuition

As an approved expense, tuition may only be used by a private school directly instructing a student enrolled in the IEA Program.

Parent expense report submissions for tuition may be itemized or lumped, depending on how the private school submits its receipts to the account holders.

Along with the expense report, account holders must submit a **complete paid invoice** from the school. Failure to submit a complete paid invoice will result in the account holder having to repay the IEA funds use to pay the tuition.

Fees

While tuition may be straightforward, fees are not. Many schools charge fees in areas that are not approved by the IEA Program. As a result, **all fees submitted must be itemized.**

The following are a list of approved fees that may be charged by the private school:

- Registration fees
- Application fees
- Facility fees
- Book fees
- Lab fees (science labs, math labs, etc.)
- Computer lab fees
- Supply fee (this fee does not include consumable items such as pens, paper, markers, art supplies, construction paper, pencils, folders, backpacks, etc.)
- Field trip fees (must be educational, cannot be overnight trips, and must be pre-approved by the TDOE)

- Uniforms fees (provided ONLY by the school OR the school's approved uniform vendor—not Walmart, Target, etc.)
- Tutoring fees

If an account holder requests that the school administer the TCAP test(s) to a student enrolled in the IEA Program, the school may include the cost to administer the test in the school fees charged to the account holder and the account holder may pay the fees using IEA funds.

Please note: IEA funds may not be used to pay for 'late payment' fees because an account holder failed to turn in their expense report on or before the deadline to the TDOE or 'late pick-up' fees because the student was picked up late from school.

IEA funds may not be used to pay fees for athletics or extracurricular activities unless the activity is required by the school.

Supply fees (which include consumable items/materials), before and after school care, computers, overnight field trips, non-educational field trips, and clothing other than required uniforms will NOT be approved.

Required Textbooks

Many schools may require students to purchase textbooks as part of their normal educational expenses. Parent expense report submissions for required textbooks must be itemized on the IEA Expense Report and account holders must submit the Participating Schools Required Textbooks Affidavit Form before submitting the expense report.

Tutoring Services

An account holder may use IEA funding for tutoring services provided by an individual tutor or a tutoring organization that meet the requirements outlined in Chapter 10. Account holders must complete the Tutoring Services Agreement Form and receive approval from the TDOE before using IEA funds to pay for tutoring services (Appendix J). All IEA forms can be found here: <http://www.tn.gov/education/section/iea>

IEA funding may not be used to pay paraprofessionals to provide therapy or services because the TDOE does not currently license paraprofessionals. For a detailed explanation of this section, see Chapter 10.

Before purchasing tutoring services from a provider, please note:

- **Use of IEA funds must be for the sole benefit of the participating student for which the IEA account is established.** Any services, resources, and/or equipment purchased using IEA funds shall only be used by the participating student whose IEA paid for said services, resources, and/or equipment.

- **Hiring of family members is prohibited.** It is a conflict of interest and is considered a misuse of IEA funds against IEA Program rules and procedures for a family member of a participating student, including step parent or member of an eligible student's household, to derive any financial benefit from the IEA Program.
- **Family members cannot provide professional recommendations.** It is also a conflict of interest and against IEA Program rules and procedures for a family member of a participating student, including step parent or a member of a participating student's household, to provide a professional recommendation or approval for a service or the use of computer hardware or other technological device for the participating student.
- **Tutoring services must be accredited.** Parents must submit accreditation on behalf of the tutor for each specific subject area. Depending on the type of accreditation, the tutor may be pre-approved to tutor in many subject areas.

Account holders must submit credentials for each tutor (or accredited facility) teaching their child only once per school year. If services are discontinued and a new tutor is hired, new credentials are required to be submitted before IEA funds are used to pay the new tutor.

Parent expense report submissions for tutoring services must be itemized on the IEA Expense Report (see Chapter 11).

Curriculum

Curriculum is defined as a complete course of study for a particular content area or grade level, including any supplemental materials required by the curriculum. **The TDOE does not endorse or approve any particular curriculum and it is the role of the parent to decide which is best for their child.**

Parents may use IEA funding to purchase curriculum for the child who is enrolled in the IEA Program. The TDOE does not have a list of approved curriculum, but there are some guidelines that account holders must follow when purchasing curriculum:

- **Curriculum is defined as a complete course of study for a particular content area or grade level.** Curriculum must be the official, online, or written curriculum, which gives the basic lesson plan to be followed, including objectives, sequences, and materials, what is taught by the teacher/parent, methods used and the learning outcomes for the student. Curriculum is grade specific and is used to instruct a student in a subject for any given number of units, chapters, quarters, semesters, or years.

- **Parents may use IEA funding to purchase supplemental materials only if the supplemental material is required by the curriculum.** Examples of supplemental materials that may be required by a curriculum include science experiments, books, educational maps, flashcards, workbooks, microscope, protractors, calculators, lab equipment, and manipulatives (e.g., math counting blocks). The following supplemental materials are not approved:
 - Toys
 - Games
 - Puzzles
 - Dolls
 - Kits
 - Workshops
 - Art supplies
 - Consumable educational supplies (e.g., magazines, pens, pencils, salt, sugar, batteries, light bulbs, matches, clocks, construction paper, pencils, color pencils, markers, etc.)
- **IEA funds may be used for educational field trips (e.g., to the zoo, museums, etc.) if they are pre-approved by the TDOE and meet the following criteria:**
 - the student is participating in an educational class through a participating private school (If a child is registered as an independent homeschooled student and in the IEA Program, the account holder may use IEA funding to pay for the cost of admission for the child to museums and zoos if the account holder receives prior-approval from the TDOE);
 - the field trip is in state (out-of-state and overnight field trips will not be approved); and
 - the account holder receives prior-approval from the TDOE to use IEA funds for the field trip.
 - IEA funds cannot be used to pay for transportation to/from a fieldtrip.
 - The cost of the field trip must be included in the private school fees on the expense report and account holders must submit a receipt. If the student is homeschooled, fieldtrip expenses should be included in the "Curriculum" section of the expense report.

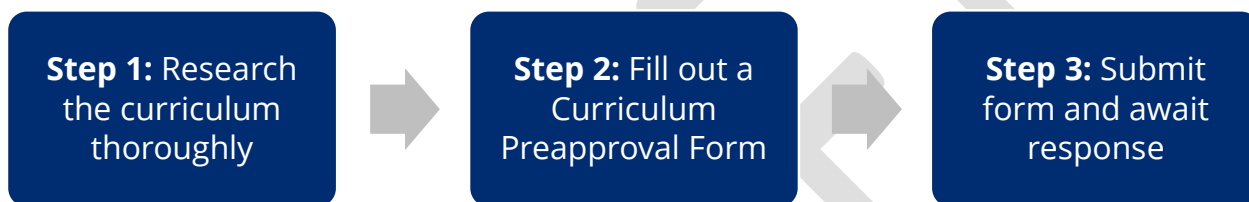
Parents must request pre-approval for fieldtrips at least 30 days prior to the date of the fieldtrip. To request preapproval for a fieldtrip, submit the Fieldtrip Preapproval Form (see Appendix W) [insert information about IEA Portal] with a detailed explanation of how the fieldtrip is related to a specific class/course the student is enrolled in, the location (e.g., museum name), a list of the itemized costs (e.g., \$20 admission fee to the museum for the child), and if it is through a private school, the name of the school.

All allowable curriculum supplements detailed on an expense report must be itemized and written as a supplement to a companion curriculum. The TDOE reserves the right to audit reports and may ask for additional documentation.

Please note: Computer software is considered curriculum for the purposes of the IEA Program. IEA funds can be used to purchase educational software if the software meets the definition of curriculum and is part of the complete course of study. Computer software should be reported in the curriculum section of the IEA Expense Report.

Three steps to receive prior approval for curriculum materials

If in doubt as to whether a curriculum would be approved, account holders are encouraged to submit a request form to the TDOE to ensure the chosen curriculum is compliant with statute, rules, and procedures.



- 1) Research your curriculum thoroughly before submitting a request.
- 2) Fill out the Curriculum Preapproval Form (see Appendix K) and submit it to the TDOE [insert information about IEA Portal]. All IEA forms can be found here: [insert direct url to IEA forms page].
- 3) Allow 30 days for a response from the TDOE via e-mail.

Reselling curriculum

It is unlawful for an account holder or third party to financially benefit from the sale of any product purchased using funds distributed by the IEA Program. All IEA funds are solely approved for the use and benefit of the student enrolled in the IEA Program and their education. Resale of items purchased with IEA funds is considered a violation of the contract and may be grounds for removal and referral to the Attorney General's Office for investigation.

Parents may, after a two year period, donate used books and materials purchased with IEA funds to a 501(c)3, public or private school, religious organization, or an individual family who is not enrolled in the IEA Program.

Transportation

Parents may use IEA funding to pay for fees for transportation paid to a fee-for-service transportation provider. Transportation fees can only be used for transportation to/from participating schools and providers (including approved tutors and therapists). IEA funds cannot be used to pay:

- the account holder, a family member, or another IEA account holder in accordance with Rule of the SBE Chapter 0520-01-11-.11;
- for gas or carpooling services; or
- for transportation to/from a fieldtrip.

Tuition/Fees for Online Learning Program/Courses

IEA funds may be used to pay for tuition and/or fees for online learning programs and/or courses provided by a Category III nonpublic school directly instructing a student enrolled in the IEA Program. This section applies to individual courses students take through a virtual education program or other online learning programs. If a child enrolls full time in a virtual education program, the guidelines for using IEA funding for tuition, fees, and/or required textbooks for participating nonpublic schools would apply. Curriculum materials purchased for use in an online learning program or course would follow the guidelines for curriculum.

Please note the following:

- IEA funds cannot be used to pay for family memberships that are not specific to the student on the IEA Program.
- IEA funds can be used to pay for memberships up to one year for the online learning programs (if applicable) and only for the student on the IEA Program.
- If there are multiple students on the IEA Program, each must purchase their own access or online learning program membership.
- If purchasing a family online learning membership for multiple students enrolled in the IEA Program, each IEA card must be used (you may split payments).

Test Fees

Parents may utilize IEA funds to pay for their student to participate in norm-referenced tests in order to inform the account holder of the student's academic progress and to meet the assessment requirement for the IEA Program set by state law (see Chapter 6 for more information and for the list of approved norm-referenced tests).

Parents may also use IEA funding to pay for Advanced Placement tests and college placement and admissions tests. The TDOE will accept, including but not limited to, the following college placement and achievement test expenses:

- ACT
- SAT
- PSAT

Parent expense report submissions for testing fees for norm-referenced tests and college placement tests must be itemized on the IEA Expense Report.

530 Coverdell Education Savings Account Contributions

A 530 Coverdell Education Savings Account is a type of educational savings plan and is an approved IEA expense. The purpose of a 530 Coverdell is primarily to save money for a student to attend college.

Up to \$2,000 of the IEA award may be contributed to a 530 Coverdell Account on behalf of each student enrolled in the IEA Program each year. Coverdell contributions can only be made July 1–June 30 of the IEA contract year in which the contribution was made.

A Coverdell account must:

- be opened in the account holder's name only;
- be awarded for the student enrolled in the IEA Program (beneficiary) only; and
- the IEA account holder must also be the signatory on the 530 Coverdell account.

All investments in a Coverdell accounts be recorded and submitted as part of the expense report along with the following documentation:

- Student's account overview from the financial institution showing that the Coverdell is opened in the account holder's name and that the student enrolled in the IEA Program is the beneficiary
- Account statements

Please Note: Transferring IEA funds into a federal 530 Coverdell account in the qualified student's name will make the funds taxable income. Before proceeding, account holders must be aware that this may affect student's eligibility for postsecondary financial aid.

More information regarding Coverdell accounts are found in section 530 of the Internal

Revenue Code (26 U.S.C § 530). For more general information about Coverdell accounts please visit: <http://www.irs.gov/publications/p970/ch07.html>

Educational Therapies/Services from Licensed/Accredited Practitioner/Provider

IEA funding may be used to pay for educational therapies or services for participating students from a licensed or accredited practitioner or provider. “Educational therapies” are defined as individualized services designed to develop or improve academic performance through instructional and therapeutic techniques. **The therapy for the student must be from a licensed or accredited practitioner or provider and account holders must receive preapproval from the TDOE before using IEA funds to pay for therapy services by completing the Therapy Service Agreement Form (see Chapter 10).**

Public School Services

IEA funding may be used to pay for services provided through an agreement with a public school district, including individual classes and extracurricular programs. State law allows students enrolled in the IEA Program to attend class(es) or extracurricular program(s) (e.g., dance, football, theatre) if an agreement can be reached with the school district. *The school district has the right to refuse service because the agreement would be on a contractual basis.*

IEA funds can be used to pay tuition and fees required by the public school district to participate in extracurricular activities, but cannot be used to purchase commodities (such as uniforms). School districts are authorized to charge tuition for students who attend classes but for whom the district is not receiving funding through the state’s education funding formula, called Basic Education Program (BEP).

Account holders should make sure that the following is done to avoid suspension of the student’s IEA account or termination from the IEA Program:

- Contact your school district and ensure they would be willing to enter into a contract.
- If the student enrolled in the IEA Program does attend classes at a public school and pays tuition, make sure the student is not enrolled as a district student, but as a tuition-paying student.
 - Enrolling in a public school may lead to termination from the IEA Program and repayment of used IEA funds.
- Make sure that the school district provides you with a complete paid invoice for all services (including tuition).

Tuition, Fees, and/or Required Textbooks at Postsecondary Institutions

IEA funds can be used to pay for tuition, fees, and/or required textbooks at eligible postsecondary institutions. Funds must be paid for the benefit of the student. Eligible postsecondary institutions include:

- Tennessee public community college, college of applied technology, or university of the University of Tennessee system or the Tennessee Board of Regents systems.
- Private postsecondary institution accredited by one of the following:
 - Any accreditation division of AdvancED: the North Central Association Commission on Accreditation and School Improvement (NCA CASI), the Northwest Accreditation Commission (NWAC), and the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI)
 - Middle States Association of Colleges and Schools (MSA)
 - New England Association of Schools and Colleges (NEASC)
 - Western Association of Schools and Colleges (WASC)
 - Council on Occupational Education (COE)

Tuition

IEA funds may be used to pay for tuition at an eligible postsecondary institution directly instructing a student enrolled in the IEA Program.

Account holder expense report submissions for tuition may be itemized or lumped, depending how the eligible postsecondary institution submits its receipts to account holders.

Fees

While tuition may be straightforward, fees are not. Many institutions charge fees in areas that are not approved by the program. As a result, **all fees submitted must be itemized**. IEA funds cannot be used for room and board or meals, meal plans, or food.

Required Textbooks

Many institutions may require students to purchase textbooks to participate in the classes in which the student enrolls. Account holder expense report submissions for required textbooks must be itemized on the IEA Expense Report, and account holders must submit the postsecondary Textbook Approval Affidavit Form (see Appendix T).

Fees for Management of IEA by Private Financial Management Firm

[Insert content once funding distribution mechanism determined.]

Computer Hardware

IEA funds may be used to purchase computer hardware or other technological devices approved by the TDOE or a physician that is used for the student's educational needs. Computer hardware must meet one of the following criteria:

1. The computer hardware is a required device for communication or physical access to instruction due to the adverse impact of the disability for which the student qualifies to receive an IEA; or
2. The computer hardware allows a student to access instruction or instructional content.

Account holders must receive prior approval from the TDOE or a licensed physician before purchasing computer hardware using IEA funds. Parents must either receive prior approval from the TDOE by completing and submitting a Computer Hardware TDOE Pre-Approval Form (see Appendix L) or submit a Computer Hardware Physician Approval Form (see Appendix M) completed by a licensed physician before IEA funds are expended.

[Insert information about IEA Portal.] All IEA forms can be found here: <http://www.tn.gov/education/section/iea>

Please note: Computer software is considered curriculum for the purposes of the IEA Program. IEA funds can be used to purchase educational software if the software meets the definition of curriculum and is part of the complete course of study. Computer software should be reported in the curriculum section of the IEA Expense Report.

Chapter 10: Tutors and Therapy Providers

Parents must “provide an education for the participating student in at least the subjects of reading, grammar, mathematics, social studies, and science” (T.C.A. § Title 49, Chapter 10, Part 14).

In many cases, account holders may choose to replace or supplement their child’s education by hiring tutors and therapy providers using IEA funds. While the IEA Program requires instruction in reading, grammar, mathematics, social studies, and science, it does not limit account holders to those subjects alone. To guide spending, reduce fraud, and support account holders, the TDOE has issued guidelines for the following areas:

- Therapy Providers
- Tutors

Accreditations and credentials help inform account holders and the TDOE about the qualification and competency of tutors and therapists. The academic and professional world make use of credentials, like diplomas, degrees, licenses, and certifications to show

the completion of specific training or education by an individual that demonstrates knowledge, skills, and abilities that are necessary to practice a particular occupation such as teaching and therapy.

The TDOE requires documentation of academic or professional credentials or accreditation in order to prove that an individual or facility is qualified to instruct students and/or provide educational therapies. While there are many forms of credentials and accreditations with varying levels of credibility, the IEA Program will only accept those listed in this chapter for tutors (instructors) and educational therapists.

Please Note: Account holders may not hire and pay family members to provide services to their children or provide professional recommendations or approvals for services or use of funds.

Therapy Providers

Parents must complete and submit to the TDOE an Educational Therapies and Services Agreement Form for each student to approve the license/accreditation of the therapist/provider before the account holder contracts for services with the therapist/ provider and/or pays the therapist/provider using IEA funds. **This form must be completed and submitted to the TDOE before IEA funds can be used to pay for services.** Forms only have to be submitted once per school year for each provider (please see Appendix N for the form).

Therapist licensure

Similar to tutors, account holders must annually provide to the TDOE the licensure information of therapists providing educational therapies and services to students enrolled in the IEA Program. Many licenses expire and any license that has expired must be renewed and submitted to TDOE in order for the therapist to continue being paid with IEA funds. The following are the only approved therapist credentials accepted by the TDOE:

- State teacher license endorsement:
 - School Audiologist Pre-K–12 (Tennessee license code 469)
 - School Counselor Pre-K–12 (Tennessee license code 487)
 - School Psychologist Pre-K–12 (Tennessee license code 489)
 - Speech/Language Pathologist Pre-K–12 (Tennessee license code 498)
 - Speech/Language Teacher (Tennessee license code 458)
- State physician licenses:
 - Medical doctors licensed under Title 63 Chapter 6
 - Doctors of osteopathy licensed under Title 63 Chapter 9

- Podiatrists licensed under Title 63 Chapter 3
- Chiropractors licensed under Title 63 Chapter 4
- Dentists licensed under Title 63 Chapter 5
- Nurses licensed under Title 63 Chapter 7
- Optometrists licensed under Title 63 Chapter 8
- Pharmacists licensed under Title 63 Chapter 10
- Psychologists licensed under Title 63 Chapter 11
- Occupational and Physical Therapists licensed under Title 63 Chapter 16
- Dispensing opticians licensed under Title 63 Chapter 14
- Speech Pathologists and Audiologists licensed under Title 63 Chapter 17
- Physicians Assistants licensed under Title 63 Chapter 19
- Professional Counselors, Marital and Family Therapists and Clinical Pastoral Therapists licensed under Title 63 Chapter 22
- Social Workers licensed under Title 63 Chapter 23
- Athletic Trainers licensed under Title 63 Chapter 24
- Dieticians and Nutritionists licensed under Title 63 Chapter 25

Parents can check state teacher licensure on the TDOE website: <https://apps.tn.gov/eli-app/search.html>

Parents can check physician licensure on the Tennessee Department of Health's website: <https://apps.health.tn.gov/Licensure/default.aspx>

There are some therapist-related expenses that IEA funds cannot be used to pay for:

- any fees or costs due to cancelled or missed appointments.
- paraprofessionals to provide therapy or services because the TDOE does not currently license paraprofessionals.

Please make sure that you are obtaining a complete invoice from your therapist.

See Chapter 11 for more details regarding submitting receipts and expense reports.

Educational Therapies and Services Agreement Form

Parents must complete and submit to the TDOE an Educational Therapies and Services Agreement Form for each student to approve the license/accreditation of the therapist/provider before the account holder contracts for services with the therapist/provider and/or pays the therapist/provider using IEA funds. **This form must be completed and submitted to the TDOE before IEA funds can be used to pay for services.** Forms only have to be submitted once per school year for each provider (please see Appendix N for the form).

All therapy services through the IEA Program must be “direct service,” meaning that they must be directly related to the education of the student. Parents must include the following information on the Therapy Service Agreement Form:

1. the credentials of the therapist/provider (e.g., license type and license number);
2. the type of therapy being provided; and
3. a detailed description of how the therapy/service is meeting the student’s educational needs.

No individual providing services to students enrolled in the IEA Program can have been convicted of a felony, including conviction on a plea of guilty, a plea of nolo contendere or order granting pre-trial diversion. On the form, account holders must attest that they have reviewed the provider’s:

- criminal background check pursuant to the rules of the SBE 0520-01-11, *and*
- professional liability insurance.

Please note: Parents must submit an Educational Therapies and Services Agreement Form for each provider once per school year. Parents only have to submit one Educational Therapies and Services Agreement Form for each provider once per year, unless the services being provided change from what was described on the form submitted for that school year. Educational Therapies and Services Agreement Forms are only valid for the school year in which they are submitted and account holders must submit a new Educational Therapies and Services Agreement Form, and all accompanying documentation, for each provider every school year.

Insurance co-pays

It is crucial that the difference between educational therapies and medical priorities be distinguished. Therapies provided to students using IEA funds must be “educational therapies” under the law and rules and provide services designed to develop or improve academic performance through instructional and therapeutic techniques. The vast majority of insurance co-pays cover basic medical costs (e.g., eye exams, sports physicals, psychological therapy, etc.) and are associated with private medical care. IEA funds cannot be used to pay for private medical expenses already paid through insurance co-pays and those that are categorized as a disallowed expense.

Tutors

Parents must submit the Tutoring Services Agreement Form (see Appendix J) to the TDOE and receive approval *before* IEA funds can be used to pay the tutor. IEA funding may be used to hire tutors for the following list of approved subject areas:

Approved Subject Areas for Tutoring
Computer Technology (including computer applications, computer literacy, computer programming, and interactive multimedia design)
Fine arts
English language arts (including reading and grammar)
Health education
Mathematics (including algebra 1, algebra 2, geometry, calculus, trigonometry, pre-calculus, statistics)
Personal finance
Science (including biology, chemistry, physics, physical science, anatomy and physiology, earth science, geology, environmental science, ecology)
Social studies (including economics, psychology, sociology, U.S. history, world history, geography, ancient history, African American history, U.S. government and civics)
World language

Parents may submit a request to add a subject area to this list by completing the Tutor Subject Add Request Form (see Appendix O) and submitting it [\[insert information about IEA Portal\]](#). All IEA forms can be found here: [\[insert IEA url\]](#)

Parents should research the subject thoroughly before submitting a request.

Please make sure that you are obtaining a complete invoice from your tutor. See Chapter 11 for more details regarding submitting receipts and expense reports.

Tutor qualifications

Tutoring services may be provided by:

- Individual Tutors: Individuals must have either:
 - a state teaching certificate (in elementary, secondary, or special education),
 - National Board Certification,
 - passed the Praxis test in the subject area/ grade level, or

- have a bachelor's degree or higher in the specific subject area being taught from an accredited postsecondary institution.
- Tutoring organizations: Organizations must be accredited by one of the following accrediting agencies listed in the "Tutoring Organizations" section below.

IEA funding may not be used to pay paraprofessionals to tutor because the TDOE does not currently license paraprofessionals.

The TDOE requires account holders to submit accreditation and credentials on behalf of the tutor each school year to maintain that instructor's eligibility to receive IEA funds (see Chapter 10).

Tutoring Organizations:

Parents must submit to the TDOE the learning center or tutoring facility's credentials/accreditation in place of the individual tutor(s) by completing the "Tutoring Services Facility Agreement Form" (see Appendix J) and submitting it to the TDOE. This is especially helpful if the student sees multiple tutors within the center or facility. Approved accreditations include:

- Any accreditation division of AdvancED: the North Central Association Commission on Accreditation and School Improvement (NCA CASI), the Northwest Accreditation Commission (NWAC), and the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI)
- Middle States Association of Colleges and Schools (MSA)
- New England Association of Schools and Colleges (NEASC)
- Western Association of Schools and Colleges (WASC)
- Council on Occupational Education (COE)

No individual providing services to students enrolled in the IEA Program can have been convicted of a felony, including conviction on a plea of guilty, a plea of nolo contendere or order granting pre-trial diversion. On the Tutoring Services Agreement Form, account holders must attest that they have reviewed the provider's criminal background check pursuant to the rules of the SBE Chapter 0520-01-11.

Individual Tutor Qualifications

For individuals to be approved through the IEA Program to provide tutoring services, they must meet one of the following requirements:

- A state teaching certificate in elementary education (issued by one of the 50 states in the U.S. only)
- A state teaching certificate in secondary education (issued by one of the 50 states in the U.S. only)

- A state teaching certificate in special education (issued by one of the 50 states in the U.S. only)
- National Board Certification: An advanced teaching certification given by the National Board for Professional Teaching Standards to teachers who demonstrate strong knowledge of content, ability to advance student learning through appropriately designed lessons and assessments, as well as the ability to collaborate with parents/guardians, coworkers, and their community
- Bachelor's degree or higher in the specific subject area being taught from an accredited university
- Praxis exam: Passed all applicable portions of the Praxis exam for the subject area and/or grade level being taught

State teaching certificates/licenses do not have to be current (e.g., a retired teacher with an expired teaching license may qualify as an IEA tutor); however, individuals with licenses that have been suspended or revoked will not qualify as IEA tutors. Parents can find out if a tutor has a Tennessee teacher license by searching by name at: <https://apps.tn.gov/eli-app/search.html>

To prevent mispending, card holders may not hire and pay family members, including step account holder or members of an eligible student's household, to instruct their children. Every account holder must fill out a Tutoring Services Agreement Form for each student to ensure their credentials before beginning instruction (please see Chapter 10 for details and Appendix J for the form itself).

On the Tutoring Services Agreement Form, account holders must attest that they have reviewed the provider's criminal background check pursuant to the rules of the SBE Chapter 0520-01-11

Process to Approve a Tutor

Identify the subject in which your child requires tutoring.

Verify that it is an approved subject from the list included in this handbook.



Locate an individual tutor or a tutoring facility that meets the qualifications outlined in this chapter.



Complete the Tutoring Service Agreement Form and submit it to the TDOE.



IEA funds may be used to pay the tutor and instruction may begin once the TDOE approves the Tutoring Service Agreement Form.



Submit the next expense report detailing payment to the tutor and attach the receipt.

Chapter 11: Expense Reports

When an account holder enters into an IEA contract with the TDOE, the account holder assumes the responsibility of reporting spending of all IEA funds to the TDOE on a quarterly basis. To comply with legal requirements, an IEA account holder must submit expense reports and receipts quarterly to the TDOE for verification. The TDOE must receive the complete expense reports and all receipts before the IEA funding for the next quarter will be disbursed. The submission of expense reports every quarter is crucial in maintaining your child's enrollment in the IEA Program. This allows the TDOE to account for the appropriate spending of state funds to the taxpayers. Please see Appendix B for the For the Jan. 1– June 30, 2017 school term deadlines for submission of expense reports and quarterly disbursement dates.

IEA funds may only be used on specific allowable expenses which are authorized by statute (see Chapter 9 for details). The TDOE is authorized to review all expenditures and request further information if needed from the IEA account holder.

To comply with statutory requirements, an IEA account holder must submit expense reports and documentation, including receipts, quarterly for verification prior to disbursement of the next quarter's funding (see Appendix P for a complete example of an expense report).

Account holders are encouraged to submit receipts to the TDOE on an ongoing basis as IEA funds are expended. This will allow for faster processing of the expense reports and earlier distribution of the next quarterly IEA funding disbursement into the account holder's IEA account.

Please note: The TDOE may suspend or close an IEA account and remove any account holder or qualified student from participating in the IEA Program if the account holder or qualified student fails to submit a complete expense report (including all receipts and supporting documentation) by the deadline set by the TDOE. If the account is closed, any funds remaining in the account will be forfeit and returned to the state treasurer to be placed in the state's education funding account, called the Basic Education Program (BEP) account.

IEA Expense Report Form

The IEA Expense Report Form is a document provided by the TDOE that allows the account holder to track their quarterly payments and/or purchases (expenses). The IEA account holder (name on the IEA card) must fill out the form by listing all the items for which IEA funds were expended for that quarter.

Instructions for Submitting the Expense Reports

[Insert step-by-step instructions for accessing and submitting the expense report. Insert information about IEA Portal.]

Expense report forms are located on the TDOE's website: <http://www.tn.gov/education/section/iea>

Expense Report Schedule (deadlines)

In order to continue eligibility for the IEA Program and receive quarterly IEA funding disbursements, the account holder must submit quarterly expense reports four times

during each contract year. Failure to submit an expense report by the deadline may result in termination from the IEA Program.

Quarter	Expense Period	Disbursement to IEA Account*	Expense Report Due Date
1	June 1 – Sep. 30	Aug. 15	Sep. 15
2	Oct. 1 – Dec. 30	Nov. 1	Dec. 15
3	Jan. 1 – March 30	Feb. 1	March 15
4	April 1 – May 31	May 1	May 15

*If expense report from the quarter prior is submitted by the due date

Tuition, Fees, and/or Textbooks Required at a Participating Private School

If an account holder is making a payment to a private school, the following must be included on the expense report:

- name of the school (do not use “tuition” or “private school”) **and**
- the amount spent using IEA funds during the respective quarter.

Please do not indicate the total amount of the school tuition or include personal funds used. **Include only the amount charged on the IEA card.** If additional fees were charged by the private school, this must appear on the fees assessed by the private school, and you must include the type of fee (e.g., registration fees, test administration fees).

If an account holder expends IEA funding on textbooks required by the private school, the account holder must list the textbooks required by the private school on the expense report in the appropriate category and submit the Participating Schools Required Textbooks Affidavit Form before the expense report is submitted (see Appendix Q).

Along with the expense report, account holders must submit a **complete paid invoice** from the school.

For example:

School Name #1:	ABC Private School
Tuition Amount	\$3,290.15

Private School Fees	Amount
----------------------------	---------------

School Name:	ABC Private School	\$150.00
Fee Description:	Registration Fee (ABC Private School)	

Textbooks REQUIRED by the Private School		Amount
School Name:	ABC Private School	\$409.85
Textbook Name:	Volunteer State Reading	

Tuition/Fees at Online Learning Program/Courses

This section only applies to tuition/ fees for individual online courses and/or enrollment in online programs. If a child enrolls full-time in a virtual education program, the expense report submission guidelines for using IEA funding for tuition, fees, and/or required textbooks for participating nonpublic schools would apply. Curriculum materials purchased for use in an online learning program or course would follow the expense report submission guidelines for curriculum.

If your child takes an individual course(s) at an online private school, you will need to provide the name of the school and amount paid for the quarter with your IEA card. Do not indicate any personal funds used or total amount of tuition.

Along with the expense report, account holders must submit a **complete paid invoice** from the online learning program.

For example:

Online private tuition, required textbooks, and fees		Amount
Online Program Name:	ABC Online School	\$1,000.00
Subscription Fee:	Annual fee	\$500.00
Required Textbooks:	Volunteer State History	\$174.30

Educational Therapies and Services

If an account holder is paying for educational therapies and services, the following must be included on the expense report:

- the name of the therapist;
- business name (if applicable);
- type of therapy (examples: speech therapy, physical therapy); **and**
- the total amount of IEA funds used to pay for the therapy services.

Remember a Therapy Service Agreement Form must be approved by the TDOE before IEA funds can be used to pay for therapy services.

Along with the expense report, account holders must submit a **complete paid invoice** from the therapist.

For example:

Educational Therapies and Services	
Therapist Name:	Dr. John Smith
Name of Business (if applicable):	Volunteer Therapy, Inc.
Type of Therapy:	Hearing Therapy
Amount:	\$1,500.00

Tutoring Services

If an account holder has paid a tutor using IEA funds, the account holder must include the following in the expense report:

- the name of the tutor;
- the name of the tutoring facility (if applicable); **and**
- the total amount of IEA funds used to pay for the tutoring services.

Along with the expense report, account holders must submit a **complete paid invoice** from the tutor/ tutoring organization. Parents must submit the "Tutoring Services Agreement Form" (see Appendix J) to the TDOE and receive approval *before* IEA funds can be used to pay the tutor.

For example:

Tutoring Services	
Tutor Name #1:	Susie Jones
Facility Name (if applicable):	XYZ Tutoring Center
Tutoring Subject:	Algebra
Amount:	\$257.34

Curriculum

When reporting curriculum purchases, account holders must always include the following on the expense report:

- what is included in the curriculum package,
- name of curriculum,
- where the curriculum was purchased, and
- grade level the curriculum is being used for.

Along with the expense report, account holders must submit a **receipt**.

For example:

Curriculum	
Name of Curriculum:	Volunteer State Algebra
Name of Supplemental Materials (if applicable) :	Calculator
Web Link to Curriculum and Supplemental Materials:	http://algebraiscool.com
Where the Curriculum was Purchased:	
Subject Area:	Algebra
Grade Level:	9

ISBN Number:	####-#-##-#####-#
Amount:	\$450.98

Computer Hardware

Parents must receive prior approval from the TDOE or a licensed physician before purchasing computer hardware using IEA funds. The computer hardware (or other technological devices) must be used for the student's educational needs and be a required device for communication or physical access to instruction due to the adverse impact of the disability for which the student qualifies to receive an IEA or allows a student to access instruction or instructional content. Parents must either receive prior approval from the TDOE by completing and submitting a Computer Hardware TDOE Pre-Approval Form (see Appendix L), or submit a Computer Hardware Physician Approval Form (see Appendix M) completed by a licensed physician before IEA funds are expended. [Insert information about IEA Portal.]

All IEA forms can be found here: <http://www.tn.gov/education/section/iea>

If an account holder has purchased computer hardware and/or technological devices using IEA funds, the account holder must include the description of the computer hardware/ technological device in the expense report.

Along with the expense report, account holders must submit a **receipt**.

For example:

Computer Hardware/ Technological devices	
Name of computer hardware/ technological device:	ABC 17" Laptop
Amount:	\$429.99

Transportation

Parents may use IEA funding to pay for fees for transportation paid to a fee-for-service transportation provider. If an account holder is making a payment to a transportation provider, the following must be included:

- name of transportation provider (do not use vague terms such as “bus” or “taxi service”);
- the amount spent using the IEA card during the respective quarter;
- destination name (e.g., name of provider, name of school); and
- date of transportation.

Please do not include personal funds used. Include only the amount charged on the IEA card.

Receipts of all fees paid to transportation providers must be submitted with the expense report. If using IEA funding to pay for bus transportation, it is recommended that account holders purchase a bus pass (as opposed to paying the bus fare on the bus) to generate a receipt of the funds expended.

For example:

Transportation Service Provider		Amount
Transportation Company:	Nashville MTA	\$58.50
Date of Purchase:	1/20/2017	
Destination:	ABC Private School	

Test Fees

IEA funds may be used to pay for norm-referenced tests, Advanced Placement tests, or any examinations related to college or university admission. Simply provide the name of the test in the category of “Testing Fees.”

Along with the expense report, account holders must submit a **receipt**.

For example:

Testing Fees: Norm-Referenced Tests		Amount
Name of Test:	ACT	\$75.00
Date of Test:	3/4/2017	

Public School Services

If an account holder contracts with a school district to provide services (including individual classes and extracurricular programs), each service will need to be listed on the IEA expense report. IEA funds cannot be used to purchase commodities (such as uniforms).

Along with the expense report, account holders must submit a **receipt** and a **copy of the contract for services** with the public school district.

For example:

School Name #1:	ABC Public School
School District #1:	ABC School District
Tuition Amount:	\$1,500.00

Public school Fees		Amount
School Name:	ABC Public School	\$150.00
Fee Description:	Registration Fee	

Tuition, Fees, and/or Required Textbooks at Postsecondary Institutions

If an account holder is making a payment to an eligible postsecondary institution, the following must be included:

- name and address of the postsecondary institution (do not use “tuition” or “college”) **and**
- the amount spent using IEA funds during the respective quarter.

Please do not indicate the total amount of the institution or include personal funds used. **Include only the amount charged on the IEA card.** If additional fees were charged by the postsecondary institution, this must appear on the fees assessed by the postsecondary institution, and you must include the type of fee (e.g., registration fees).

If an account holder expends IEA funding on textbooks required by the postsecondary institution, the account holder must list the textbooks required by the institution on the

expense report in the appropriate category and submit the Postsecondary Textbook Approval Affidavit Form before the expense report is submitted (see Appendix Q).

Along with the expense report, account holders must submit a **complete paid invoice** from the postsecondary institution.

For example:

Postsecondary school tuition and fees (Please write the NAME of the school)	
College/ University Name:	ABC College
College/ University Address:	1234 Ready Lane, Nashville, TN 37243
Tuition Amount:	\$3,290.15
Fee Amount:	\$150.00

Textbooks REQUIRED by the postsecondary institution		Amount
School Name:	ABC College	\$409.85
Textbook Name:	English Composition 1 textbooks	

Coverdell Education Savings Account Contributions

IEA funds may be used to make contributions to 530 Coverdell Education Savings Accounts IEA account holders may contribute up to \$2,000 of the annual IEA award each tax year (please see Chapter 9 for details). On the expense report, account holders should indicate the financial institution that opened the account, the last five digits of the account number, and provide all the account documentation including account statements and an account overview from the financial institution showing that the Coverdell is opened in the account holder's name and that the student enrolled in the IEA Program is the beneficiary.

For example:

530 Coverdell – Educational Savings Plan Contribution	
Financial Institution Name:	ABC Bank
Last Five Digits of Account Number:	12345
Amount	\$2,000.00

Disallowed Expenses

If an account holder misuses IEA funds on unapproved expenses, those expenses must be reported in the “Disallowed Expenses” section of the expense report. Parents should include the amount and description of the misspent funds.

Disallowed expenses	
Expense Description:	ABC Theme Park
Date of Purchase:	1/19/2017
Amount:	\$1,689.00

Chapter 12: Exiting the IEA Program

A student may exit the IEA Program in one of four ways:

1. Voluntary withdrawal: The account holder chooses to withdraw the student from the IEA Program.
2. Non-renewal: The account holder chooses not to renew the student’s IEA contract for the next school year.
3. Completing the IEA Program: The student exits the IEA Program because he/she graduates from high school (including passing the GED or HiSET) or attains 22 years of age by August 15, whichever occurs first.
4. Removal: The account holder is removed from the IEA Program by the TDOE.

Voluntary Withdrawal

An account holder may withdraw a student from the IEA Program any time during the school year. In order to withdraw a student from the IEA Program and close the IEA, the account holder must complete the IEA Withdrawal Form (see Appendix R), submit a final expense report along with all supporting receipts and documentation, and the [insert the name of the bank account closure form] (see Appendix S - create form once bank identified) within **15 days** of the withdrawal date.

Upon receiving the notice of withdrawal, the TDOE shall send the account holder a written notice that the IEA Contract has been cancelled and that the student's IEA has been closed.

Before the IEA is closed, the TDOE will conduct a complete review of the account and the final expense report and supporting documentation. If the TDOE determines that IEA funds were misspent and that the account holder must repay IEA funds, the TDOE will notify the account holder that they will need to repay any funds before closing the IEA account. If the account holder expends IEA funds after the date of withdrawal from the IEA Program, the account holder or school/ provider shall repay those funds to the state following the procedures in Chapter 8. Any remaining funds in the IEA shall be returned to the state treasurer to be placed in the state's education funding account, called the Basic Education Program (BEP) account.

Account holders should consider the following before withdrawing a student from the IEA Program:

- There is only one application window each school year for the IEA Program. If a student withdraws from the IEA Program, they will not be able to enroll in the IEA Program until the next school year following all the instructions for applying and enrolling in the IEA Program.
- Parents/Guardians must ensure their student is meeting the compulsory school attendance requirements set by law. Tennessee law requires children ages 6-17 (inclusive) to attend school. 18 year olds are not required to attend school. Certain children ages 6-17 may be temporarily excused from attendance if they meet the exceptions outlined in T.C.A. § 49-6-3005; however, the local board of education "shall be the sole judge in all such cases." The exiting account holder may enroll their child in public school at any time after withdrawing from the IEA Program, keep the student enrolled in the nonpublic school the child is currently attending, or enroll their child in another nonpublic school.
- If a student withdraws from the IEA Program and returns to a public school, the credits earned at the participating nonpublic school may not be accepted as credit

by the public school. Participation in the IEA Program does not guarantee that credits earned at participating schools and/or homeschools will transfer to a public school. The transfer of credit shall be in compliance with state board rule 0520-01-03-.03.

Enrollment in a public school after withdrawal from the IEA Program

After a student leaves the IEA Program, the student may return to and attend the public school district in which the student resides and the school in which the student is zoned. Upon a student's return to the school district:

- participating schools and providers shall send all educational records of the participating student to the school district, **and**
- the school district must enroll the student and provide instruction in the general education curriculum.

If the account holder requests, in writing, an evaluation for eligibility pursuant to the Individuals with Disabilities Education Act (IDEA), the Tennessee public school district shall treat the request as a request for an initial evaluation under 34 C.F.R. § 300.301.

Non-Renewal

Parents may choose not to renew their annual IEA contract (see Chapter 5). Non-renewal of an IEA contract is not considered termination. The student and account holder will remain eligible to reapply in the future.

By July 1, the IEA account of account holders who have not submitted a renewal application will be closed and any unused funds will be unloaded. If repayment of funds is necessary, the TDOE will send the account holder an email requesting repayment and detailing why the funds must be repaid.

Account holders who do not submit a renewal application may reapply for the IEA Program the following school year, but funds previously rolled-over will not be reinstated.

Completing the IEA Program

A student will no longer be eligible to participate in the IEA Program and continue to receive IEA funding once he/she graduates from high school (including passing the GED or HiSET) or attains 22 years of age by August 15, whichever occurs first.

During the fourth quarter of the student's twelfth grade year, the TDOE will email the account holder stating that the student will exit from the program, the date the student's enrollment in the IEA Program will end, the remaining balance of funds in the student's

IEA, and the date any leftover funds will be returned to the state treasurer to be placed in the state's education funding account, called the Basic Education Program (BEP) account. If the account holder wants to use the leftover IEA funds for postsecondary, they will need to notify the TDOE and provide proof of enrollment in a postsecondary institution each year.

Use of IEA Funds for Postsecondary after Exiting the IEA Program

Parents/guardians may retain up to fifty percent of the annual IEA award every contract year in the IEA account until the student exits the program. Unused funds in an IEA account rolled over from previous years can be used to attend or take courses from an eligible postsecondary institution. Unused funds in an IEA account each year can be used in subsequent years, up to four years after a student has aged out of the program (26 years old).

The student's IEA account shall be closed and any remaining funds returned to the state treasurer either:

1. upon a participating student's graduation from a postsecondary institution **or**
2. four years after a student has aged out of the program (26 years old).

All laws, rules, and procedures regarding the use of IEA funds must still to be followed. The account holder is still required to submit expense reports every quarter for postsecondary expenses as they have done in the years prior to exiting the IEA Program following the same procedures in Chapters 9 and 11 for using IEA funds for tuition, fees, and/or required textbooks at an eligible Tennessee postsecondary institutions.

Please note: The TDOE may suspend or close an IEA account if the account holder to submit a complete expense report (including all receipts and supporting documentation) by the deadline set by the TDOE. If the account is closed, any funds remaining in the account will be forfeit and returned to the state treasurer to be placed in the state's education funding account, called the Basic Education Program (BEP) account.

Removal from the IEA Program

Pursuant to rules of the SBE Chapter 0520-01-11, the TDOE may remove any account holder from participating in the IEA Program if the account holder fails to comply with the terms of the IEA contract or applicable laws, rules or procedures, or misuses IEA funds, or fails to comply with the terms of the IEA contract. To remove a student from the IEA Program, the TDOE will:

- notify the account holder, either the account holder, through email that the IEA account has been suspended and the reason for the suspension; and
- suspend the IEA account and not make any further quarterly disbursements.

The account holder must respond to the TDOE within ten business days of receiving the notification of suspension.

If the account holder refuses or fails to contact the TDOE, submit any information or make any report that may be required for reinstatement within the ten-day period, the TDOE will issue a final termination letter with the account holder's rights to appeal. An account holder who is removed from the IEA Program will not be eligible to apply for the IEA Program in the future.

If the account is being suspended because the account holder misspent funds, account holders should follow the procedures in Chapter 8, and either repay the funds or, if the account holder believes the funds were properly spent, include in the response to the TDOE an explanation and documentation that shows the funds were spent on approved expenses.

Please Note: If an account holder is removed from the IEA Program for any reason, the TDOE will send a termination letter stating the reason for termination. The letter will also outline the appeal process should you decide to appeal the TDOE's decision to terminate.

Appeal Process

An account holder may appeal the TDOE's decision pursuant to the appeals procedures in the rules of the SBE 0520-01-11-.10. An account holder may appeal removal of the student from the IEA Program pursuant to the following two step appeal process:

- **Step 1:** The appeal should be submitted on the Appeals Form [insert information about IEA Portal] (see Appendix F) and submitted to the commissioner of education within ten business days of the denial, suspension, termination, and/or removal. [Insert information about IEA Portal.] The appeal shall be reviewed by the commissioner of education, or the commissioner's designee, within 30 calendar days. The commissioner's decision shall be rendered within ten business days of the date of the review.
- **Step 2:** An appeal of the commissioner's decision in step one shall be filed with the commissioner within 30 days and shall conform to the Uniform Administrative Procedures Act (T.C.A. § Title 4, Chapter 5).

Reasons for IEA account termination

Parents/Guardians/Students may be removed from participating in the IEA Program for reasons including, but not limited to:

- failure to comply with the terms of the IEA contract or applicable laws, rules or procedures;
- misuse of IEA funds;
- fulltime enrollment in a public school, including public charter schools and public virtual education programs;
- failure to submit an expense report, and all required supporting documentation (e.g., receipts) by the deadline set by the TDOE;
- failure to provide students instruction in the areas of reading, grammar, mathematics, social studies, and science;
- failure to submit verification to the TDOE that a student in grades 3–8 has taken either a nationally norm-referenced test(s) identified by the TDOE or the TCAP test(s), or any future replacements of the TCAP test(s);
- providing false information to the TDOE (application, contract, bank form, etc.);
- fraudulent activity;
- not spending IEA funds equal to 50 percent of the yearly amount at the end of quarter four; and/or
- failure to submit required documents by the set deadline.